

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Middlebury Community Schools (2275)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$11,951,238	\$12,178,235	\$12,626,715	\$12,542,307	1.2%	-0.7%
Non - Certified Salaries	120	\$1,128,225	\$1,240,265	\$1,347,061	\$1,713,282	11.0%	27.2%
Transfer Tuition to Other School Corps Within State	561	\$1,647,451	\$1,744,672	\$1,889,535	\$1,702,131	0.8%	-9.9%
Group Health Insurance	222	\$1,628,420	\$1,720,657	\$1,640,724	\$1,597,350	-0.5%	-2.6%
Social Security Certified	212	\$867,355	\$889,267	\$925,471	\$916,336	1.4%	-1.0%
Teacher Retirement Fund, After 7-1-95	216	\$778,473	\$816,839	\$857,471	\$879,617	3.1%	2.6%
Licensed Employees	135	\$311,323	\$322,389	\$273,922	\$284,667	-2.2%	3.9%
Other Employee Benefits	241 - 290	\$250,827	\$121,031	\$130,001	\$230,081	-2.1%	77.0%
Other Supplies and Materials	615, 660 - 689	\$273,164	\$174,493	\$228,604	\$201,922	-7.3%	-11.7%
Operational Supplies	611	\$233,393	\$228,085	\$178,785	\$195,283	-4.4%	9.2%
Public Employees Retirement Fund	214	\$108,468	\$156,155	\$173,726	\$191,938	15.3%	10.5%
Textbooks	630	\$91,233	\$36,129	\$340,976	\$150,532	13.3%	-55.9%
Content	747	\$107,919	\$179,644	\$121,632	\$145,399	7.7%	19.5%
Social Security Noncertified	211	\$83,758	\$90,355	\$97,176	\$128,097	11.2%	31.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$142,390	\$129,802	\$132,072	\$121,472	-3.9%	-8.0%
Connectivity	744	\$11,297	\$62,414	\$96,251	\$106,268	75.1%	10.4%
Travel	580	\$46,317	\$54,351	\$47,510	\$65,411	9.0%	37.7%
Library Books	640	\$41,962	\$47,068	\$46,757	\$57,981	8.4%	24.0%
Instructional Programs Improvement Services	312	\$31,085	\$47,085	\$87,010	\$53,840	14.7%	-38.1%
Instruction Services	311	\$987	\$9,917	\$45,364	\$45,000	159.9%	-0.8%
Group Accident Insurance	223	\$37,839	\$35,566	\$43,464	\$40,807	1.9%	-6.1%
Other Professional and Technical Services	319	\$65,269	\$36,610	\$26,227	\$38,007	-12.6%	44.9%
Other Group Insurance Authorized by Statute	224	\$40,080	\$37,847	\$43,622	\$35,557	-2.9%	-18.5%
Workers Compensation Insurance	225	\$33,306	\$30,934	\$31,176	\$29,923	-2.6%	-4.0%
Student Transportation Services	510	\$19,041	\$5,423	\$39,130	\$23,613	5.5%	-39.7%
Group Life Insurance	221	\$17,912	\$18,325	\$18,814	\$18,924	1.4%	0.6%
Transfer Tuition to Private Sources	563	\$6,600	\$0	\$1,375	\$15,337	23.5%	1015.4%
Repairs and Maintenance Services	430	\$7,544	\$5,613	\$6,007	\$12,786	14.1%	112.8%
Board of Education Services	318	\$0	\$0	\$0	\$11,046	NA	NA
Wireless Equipment	743	\$6,380	\$0	\$5,950	\$7,450	4.0%	25.2%
Computer Hardware	741	\$0	\$0	\$2,291	\$7,376	NA	221.9%
Dues and Fees	810	\$0	\$0	\$1,250	\$2,331	NA	86.5%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$2,000	NA	NA
Unemployment Insurance	230	\$4,584	\$6,330	\$4,403	\$1,308	-26.9%	-70.3%
Equipment	730	\$9,340	\$10,361	\$24,059	\$280	-58.4%	-98.8%
Postage and Postage Machine Rental	532	\$376	\$184	\$210	\$220	-12.5%	4.8%
Telecommunications Equipment	745	\$260	\$43,404	\$43,816	\$220	-4.1%	-99.5%
Other Purchased Services	593	\$0	\$675	\$0	\$0	NA	NA
Entertainment	240	\$14,476	\$38,628	\$15,241	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Improvements Other Than Buildings	715	\$0	\$4,954	\$0	\$0	NA	NA
Seldom or Non-recurring Fines	825	\$0	\$282	\$0	\$0	NA	NA
Student Academic Achievement Total		\$19,998,292	\$20,523,987	\$21,593,801	\$21,576,100	1.9%	-0.1%
Student Instructional Support							
Certified Salaries	110	\$1,369,394	\$1,403,220	\$1,456,246	\$1,468,895	1.8%	0.9%
Non - Certified Salaries	120	\$691,600	\$673,006	\$666,948	\$688,444	-0.1%	3.2%
Group Health Insurance	222	\$289,459	\$289,899	\$274,277	\$266,499	-2.0%	-2.8%
Teacher Retirement Fund, After 7-1-95	216	\$120,086	\$123,204	\$126,474	\$139,646	3.8%	10.4%
Social Security Certified	212	\$97,375	\$99,311	\$104,491	\$105,877	2.1%	1.3%
Public Employees Retirement Fund	214	\$74,722	\$77,808	\$94,310	\$96,331	6.6%	2.1%
Social Security Noncertified	211	\$51,078	\$49,248	\$49,662	\$50,171	-0.4%	1.0%
Travel	580	\$9,702	\$18,447	\$21,310	\$20,082	19.9%	-5.8%
Operational Supplies	611	\$6,277	\$7,607	\$8,358	\$14,828	24.0%	77.4%
Other Employee Benefits	241 - 290	\$16,431	\$13,063	\$14,116	\$13,505	-4.8%	-4.3%
Group Accident Insurance	223	\$6,092	\$5,553	\$6,549	\$6,345	1.0%	-3.1%
Workers Compensation Insurance	225	\$3,003	\$1,799	\$8,696	\$5,569	16.7%	-36.0%
Overtime Salaries	140	\$0	\$0	\$965	\$5,432	NA	463.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,765	\$6,896	\$7,475	\$4,168	-11.4%	-44.2%
Other Group Insurance Authorized by Statute	224	\$3,731	\$4,446	\$4,485	\$3,750	0.1%	-16.4%
Other Professional and Technical Services	319	\$6,326	\$2,110	\$2,160	\$3,266	-15.2%	51.2%
Group Life Insurance	221	\$2,451	\$2,423	\$2,392	\$2,451	0.0%	2.5%
Unemployment Insurance	230	\$45	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,754,536	\$2,778,040	\$2,848,914	\$2,895,261	1.3%	1.6%
Overhead and Operational							
Non - Certified Salaries	120	\$2,981,507	\$3,054,965	\$2,972,674	\$3,080,526	0.8%	3.6%
Light and Power - Other Than Heating and Cooling	625	\$904,120	\$927,888	\$846,732	\$1,017,009	3.0%	20.1%
Food Purchases	614	\$845,214	\$855,690	\$820,936	\$848,902	0.1%	3.4%
Repairs and Maintenance Services	430	\$547,593	\$403,874	\$460,610	\$466,134	-3.9%	1.2%
Certified Salaries	110	\$349,670	\$383,277	\$414,233	\$443,722	6.1%	7.1%
Vehicles	731	\$161,110	\$333,443	\$392,859	\$420,754	27.1%	7.1%
Public Employees Retirement Fund	214	\$329,185	\$379,261	\$411,721	\$420,503	6.3%	2.1%
Operational Supplies	611	\$256,774	\$241,613	\$277,712	\$296,177	3.6%	6.6%
Heating and Cooling for Buildings - Gas	622	\$209,242	\$219,994	\$312,487	\$275,236	7.1%	-11.9%
Group Health Insurance	222	\$285,952	\$260,489	\$259,509	\$261,528	-2.2%	0.8%
Gasoline and Lubricants	613	\$303,318	\$363,935	\$312,954	\$259,494	-3.8%	-17.1%
Social Security Noncertified	211	\$241,893	\$251,515	\$247,365	\$249,926	0.8%	1.0%

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						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$3,635,266	\$199,151	\$224,547	\$219,115	-50.5%	-2.4%
Water and Sewage	411	\$101,566	\$107,065	\$115,864	\$133,392	7.1%	15.1%
Workers Compensation Insurance	225	\$57,635	\$80,166	\$57,530	\$73,832	6.4%	28.3%
Board of Education Services	318	\$57,579	\$55,542	\$88,627	\$66,932	3.8%	-24.5%
Dues and Fees	810	\$52,793	\$61,304	\$59,382	\$64,286	5.0%	8.3%
Equipment	730	\$14,150	\$18,406	-\$2,647	\$39,434	29.2%	NA
Removal of Refuse and Garbage	412	\$26,496	\$31,922	\$31,618	\$31,108	4.1%	-1.6%
Travel	580	\$16,232	\$15,045	\$14,737	\$28,722	15.3%	94.9%
Tires and Repairs	612	\$21,166	\$27,275	\$26,513	\$25,899	5.2%	-2.3%
Content	747	\$24,452	\$17,728	\$26,834	\$25,238	0.8%	-5.9%
Other Employee Benefits	241 - 290	\$1,737	\$1,756	\$32,245	\$24,307	93.4%	-24.6%
Telephone	531	\$19,258	\$18,757	\$20,416	\$21,684	3.0%	6.2%
Other Professional and Technical Services	319	\$27,902	\$37,907	\$37,044	\$20,261	-7.7%	-45.3%
Social Security Certified	212	\$12,464	\$11,418	\$11,597	\$17,262	8.5%	48.8%
Other Purchased Services	593	\$3,186	\$7,381	\$5,369	\$15,461	48.4%	188.0%
Advertising	540	\$7,921	\$4,095	\$7,612	\$10,849	8.2%	42.5%
Staff Services	314	\$15,101	\$13,157	\$12,860	\$10,772	-8.1%	-16.2%
Board Member Compensation	115	\$11,000	\$9,000	\$10,000	\$10,000	-2.4%	0.0%
Overtime Salaries	140	\$18,906	\$19,772	\$20,137	\$9,390	-16.1%	-53.4%
Teacher Retirement Fund, After 7-1-95	216	\$187	\$211	\$284	\$9,275	165.6%	3160.3%
Group Accident Insurance	223	\$8,391	\$7,855	\$8,889	\$8,513	0.4%	-4.2%
Instructional Programs Improvement Services	312	\$3,455	\$8,367	\$4,769	\$8,396	24.9%	76.1%
Entertainment	240	\$7,295	\$29,728	\$7,802	\$6,111	-4.3%	-21.7%
Data Processing Services	316	\$5,444	\$5,401	\$9,705	\$5,758	1.4%	-40.7%
Postage and Postage Machine Rental	532	\$5,739	\$4,214	\$6,070	\$4,188	-7.6%	-31.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,497	\$3,782	\$3,856	\$3,847	2.4%	-0.2%
Bank Service Charges	871	\$5,339	\$5,355	\$5,126	\$3,145	-12.4%	-38.6%
Other Purchased Property Services	490 - 499	\$896	\$356	\$380	\$2,120	24.0%	458.3%
Group Life Insurance	221	\$1,985	\$1,997	\$2,014	\$2,045	0.8%	1.5%
Student Transportation Services	510	\$20,862	\$3,249	\$15,671	\$1,858	-45.4%	-88.1%
Unemployment Insurance	230	-\$75	\$55	\$5,565	\$1,526	NA	-72.6%
Periodicals	650	\$4,962	\$3,072	\$907	\$1,516	-25.7%	67.1%
Printing and Binding	550	\$0	\$21	\$0	\$1,099	NA	NA
Other Group Insurance Authorized by Statute	224	\$1,773	\$1,252	\$838	\$547	-25.5%	-34.6%
Computer Hardware	741	\$0	\$0	\$0	\$463	NA	NA
Other Supplies and Materials	615, 660 - 689	\$760	\$1,296	\$2,027	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$1,750	\$0	\$0	\$0	-100.0%	NA
Cleaning Services	420	\$10	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	-\$30,690	\$0	\$0	\$0	NA	NA
Seldom or Non-Recurring Purchases	873	\$2,513,995	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Seldom or Non-recurring Fines	825	\$0	\$558	\$0	\$0	NA	NA
Overhead and Operational Total		\$14,095,960	\$8,489,558	\$8,603,977	\$8,948,262	-10.7%	4.0%
Non Operational							
Redemption of Principal	831	\$2,838,636	\$4,115,853	\$4,657,839	\$4,888,033	14.6%	4.9%
Interest	832	\$4,420,668	\$3,670,511	\$3,283,358	\$3,253,588	-7.4%	-0.9%
Buildings	720	\$588,179	\$620,576	\$2,505,534	\$1,000,423	14.2%	-60.1%
Rentals	440	\$513,493	\$521,592	\$449,895	\$521,528	0.4%	15.9%
Certified Salaries	110	\$266,714	\$258,789	\$259,431	\$327,747	5.3%	26.3%
Computer Hardware	741	\$0	\$2,765	\$181,013	\$242,458	NA	33.9%
Equipment	730	\$396,919	\$244,365	\$282,794	\$229,910	-12.8%	-18.7%
Non - Certified Salaries	120	\$93,851	\$85,327	\$82,753	\$87,722	-1.7%	6.0%
Improvements Other Than Buildings	715	\$55,207	\$1,120	\$91,792	\$60,723	2.4%	-33.8%
Repairs and Maintenance Services	430	-\$839	\$4,158	\$1,109	\$25,930	NA	2239.0%
Public Employees Retirement Fund	214	\$12,302	\$14,117	\$16,102	\$16,794	8.1%	4.3%
Teacher Retirement Fund, After 7-1-95	216	\$13,290	\$10,976	\$9,689	\$15,849	4.5%	63.6%
Social Security Noncertified	211	\$14,973	\$15,368	\$14,818	\$15,191	0.4%	2.5%
Social Security Certified	212	\$11,412	\$10,527	\$10,305	\$14,994	7.1%	45.5%
Group Health Insurance	222	\$6,646	\$7,185	\$6,723	\$6,233	-1.6%	-7.3%
Instruction Services	311	\$0	\$0	\$2,047	\$4,100	NA	100.3%
Other Professional and Technical Services	319	\$16,402	\$11,920	\$8,125	\$4,098	-29.3%	-49.6%
Operational Supplies	611	\$2,233	\$6,644	\$1,821	\$3,318	10.4%	82.3%
Bank Service Charges	871	\$0	\$1,500	\$3,000	\$3,000	NA	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,402	\$1,452	\$1,720	\$1,989	9.1%	15.6%
Workers Compensation Insurance	225	\$190	\$84	\$1,665	\$889	47.1%	-46.6%
Other Employee Benefits	241 - 290	\$736	\$735	\$753	\$793	1.9%	5.3%
Group Accident Insurance	223	\$356	\$304	\$402	\$337	-1.4%	-16.4%
Other Group Insurance Authorized by Statute	224	\$247	\$250	\$250	\$238	-0.9%	-5.1%
Group Life Insurance	221	\$142	\$142	\$142	\$132	-1.8%	-7.2%
Other Supplies and Materials	615. 660 - 689	\$776	\$0	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$88	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$262	\$47,471	\$0	NA	-100.0%
Advertising	540	\$0	\$0	\$31,818	\$0	NA	-100.0%
Unemployment Insurance	230	\$247	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$9,254,268	\$9,606,523	\$11,952,369	\$10,726,017	3.8%	-10.3%
Grand Total		\$46,103,055	\$41,398,109	\$44,999,060	\$44,145,640	-1.1%	-1.9%